

“only revenues from entities that reasonably would be expected to contribute to support universal service.”⁵⁰ The 2005 Instructions suggest that this reasonable expectation can be derived from (but is not required to be derived from) maintaining a Filer ID and other contact information or obtaining a signed certificate from the company in cases where “the filer did not have independent reason to know that the reseller satisfies this criteria.”⁵¹ Further, even if a carrier failed to obtain the appropriate information to support a reasonable belief (whether in fact or in the eyes of USAC), USAC still must not ignore the facts regarding whether the customer indeed is a reseller, to the detriment of the wholesale provider.

Nor is the failure of the resale carrier to pay the USF relevant to the inquiry; by definition, there would be no issue if the reseller had complied with its contribution obligation and paid. Only after a thorough investigation into the factual basis for why the particular customer did not contribute to the USF, and a determination that the customer *should not have* contributed to the USF (as opposed to *did not* contribute), should USAC even consider whether the revenues at issue should be classified as end user revenue. The Commission must reject USAC’s decision to reclassify any reseller revenue for which GCB did not have a certificate that satisfied USAC’s criteria or a Filer ID.

B. An Examination of the Specifics of the USAC Adjustments Demonstrates That Those Adjustments Are Erroneous

USAC’s adjustments are categorized into different groupings. The categories appear in the spreadsheet attached to the preliminary Audit Report as supplemented (in part) by the spreadsheet attached to the email dated May 4, 2007.⁵² The errors of USAC’s approach are apparent upon review of the facts in light of the 2005 Instructions. In most cases, GCB

⁵⁰ 2005 Instructions at 18.

⁵¹ *Id.*

⁵² It appears that the May 4 spreadsheet solely addresses one category of customers.

highlighted these errors for USAC in GCB's response to the Preliminary Audit Report. USAC, however, chose to ignore these blatant errors.

As set forth above, the 2005 Instructions contemplated that carriers would form and demonstrate the reasonableness of the belief as to a customer's contribution status in a variety of different ways. The 2005 Instructions did not accord particular weight to any particular method nor did they mandate any particular method.⁵³ USAC, however, has chosen a few such indicia as virtually conclusive and, if a particular carrier-customer did not satisfy those indicia, then USAC automatically reclassified the revenue from such carrier-customer as end-user revenue. Even the most favorable reading of the 2005 Instructions do not permit this approach.

Indeed, USAC only could reach the conclusions that it did *by ignoring* the reams of documentation that Global Crossing provided USAC. The documentation consisted of, depending upon customer: Filer ID, printouts from the FCC website, certifications that GCB obtained from its customers, contract provisions, products purchased and the like. USAC *does not dispute* that the documentation demonstrates that the customers that GCB asserts in fact are carriers with their own independent obligations to contribute. At best, USAC only can carp at the quality of some of the documentation. Thus USAC complains that some of the certifications are outdated because they were not obtained annually,⁵⁴ *despite the fact that the Commission had explicitly rejected an annual certification requirement.*⁵⁵

⁵³ GCB submits, however, that any requirement in the 2005 Instructions, if it existed, would have to stem from existing Commission rules.

⁵⁴ Final Audit Report at 4.

⁵⁵ See *supra* note 42.

USAC complains that products and contract provisions are of no use because they give no “insight into a company’s business plan.”⁵⁶ Not only is this statement incredibly self-serving, but also USAC nowhere ties it to any Commission rule or even the Instructions. The products that GCB pointed to in this regard are carrier products that would not be used by end users or ISPs.

At bottom, USAC’s position appears to be that GCB must have a current certification from the customer or Global Crossing must have confirmed that the customer had a valid Filer ID and was listed as a current contributor on the Commission’s website. The fundamental problem with this approach is that it is nowhere in the Commission’s rules or even in the 2005 Instructions. Indeed, the retroactive nature of USAC’s audit approach is highlighted by the fact that the requirements that it seeks to impose on 2004 traffic first appeared in the Instructions to the **2007 Form** for 2006 traffic. Unlike the 2005 Instructions, the 2007 Instructions attempt to require an *annual* affidavit in a specified format and provide an effectively *conclusive* presumption to the contribution status of an entity as it appears on the FCC website.⁵⁷ USAC simply cannot apply 2007 standards to conduct a 2005 Report. Judged against the prescriptions contained in the 2005 Instructions, the Commission should vacate USAC’s Audit findings.⁵⁸

⁵⁶ Final Audit Report at 10.

⁵⁷ Instructions for Completing the Worksheet for Filing Contributions to Telecommunications Relay Service, Universal Service, Number Administration, and Local Number Portability Support Mechanisms, Telecommunications Reporting Work Sheet, FCC Form 499A (2007), *available at* <http://www.fcc.gov/Forms/Form499-A/499a.pdf>.

⁵⁸ Moreover, the 2007 Instructions also do not provide a basis for USAC or the FCC to reclassify reseller revenue as wholesale revenue if the underlying carrier does not maintain the appropriate reseller documentation. Therefore, even if the Commission were to apply the same interpretation to the 2005 Instructions as is present in the 2007 Instructions, which it must not do, USAC’s argument still must fail.

1. *Non-Exempt Customers with Filer IDs*

USAC lists 57 customers as “Filers – Did Not Contribute” and proposes to impose the contribution obligation on GCB solely because these companies did not contribute to the USF. This is plain error. Under the Commission’s rules, GCB is required to verify the registration status of the customer.⁵⁹ There is no obligation in the rules or in the 2005 Instructions to delve into the nature of the customer’s contribution status. Indeed, the Commission rejected such a requirement.⁶⁰

Furthermore, the failure of an underlying carrier to verify the status of the carrier is not grounds for shifting the contribution obligations from the reseller to the carrier. USAC wishes to impose an enforcement role on underlying carriers; a role that is wholly absent and inappropriate. The existence of a Filer ID itself should be the end of the discussion (absent a legitimate exemption disclosed to the underlying carrier). If these companies did not meet their obligations to contribute, USAC is free to pursue them. The administrative convenience of avoiding multiple audits is not a legitimate basis to impose these carriers’ (or any other carriers’) contribution obligations on GCB.⁶¹ The Commission should reject the entirety of this proposed \$28,012,610 adjustment.⁶²

There is also a subset of carriers in this fold that USAC denominates as “Non-Active Filer IDs” and it seeks to impose the contribution obligations of certain of these

⁵⁹ 47 C.F.R. § 64.1195(h).

⁶⁰ See *supra* note 42.

⁶¹ Cf. *Illinois Pub. Telecoms. Ass’n v. FCC*, 117 F.3d 555, 565 (D.C. Cir. 1997), *cert. denied*, 523 U.S. 1046 (1998) (administrative convenience invalid justification for shifting payphone compensation burden from smaller to larger carriers).

⁶² Final Audit Report at 9.

companies on GCB.⁶³ USAC does not even seek to reconcile this “category” with any portion of the 2005 Instructions. ***BEGIN CONFIDENTIAL***

***END

CONFIDENTIAL***

2. *De Minimis* and “International Only” Carriers

GCB cannot be held responsible for carriers that USAC believes are *de minimis* without having actual support of their status. USAC has a valid conceptual point that *de minimis* and “international only” carriers are not required to contribute directly and underlying carriers are required to report revenue from such carriers as end-user revenue. GCB took this into account in the adjustments that it proposed to USAC. Nonetheless, USAC proposed to overreach here as well.

With respect to the *de minimis* carriers, when a carrier identified itself to GCB as *de minimis*, GCB agrees that it is required to treat that particular reseller’s revenue as end user revenue for USF purposes. GCB informed USAC that only the following carriers had identified themselves to GCB as *de minimis*: ***BEGIN CONFIDENTIAL***

⁶⁵***END

CONFIDENTIAL*** GCB agrees that the revenue from these customers should be classified as assessable.

⁶³ See Final Audit Report at 9 (noting that “five resellers did not file during the year or Global Crossing did not maintain adequate documentation support”); May 3 Spreadsheet.

⁶⁴ Final Audit Report at 7 (Carrier’s Response).

⁶⁵ Final Audit Report at 7 (Carrier’s Response).

As to the *de minimis* carriers that USAC actually listed, there are three basic infirmities that USAC refused to address. One, *none of these carriers identified themselves to GCB as de minimis*, as was their obligation. Two, as GCB noted, USAC apparently is relying upon non-public sources to determine whether these carriers declared themselves as *de minimis*.⁶⁶ USAC never explains how GCB was supposed to know that these carriers were *de minimis*, especially when others affirmatively declared to GCB that they were *de minimis*. Three, for the exemption to apply, the carrier in question must qualify for *de minimis* status, meaning that its contribution could not exceed \$10,000, and, therefore, based upon a typical interstate/intrastate revenue split, its total revenue could not have exceeded approximately \$175,000. Most of the carriers on USAC's list of *de minimis* carriers flunk the revenue test and it would be patently unreasonable for USAC to claim that GCB should have given credence to the exemption even if any of these carriers asserted to GCB that they were *de minimis*.

With respect to the “international only” carriers, there is a slight disconnect. These carriers are not “international only” as the term is used in the 2005 Instructions. Although these carriers have Filer IDs, they are not providing services that originate in the United States. GCB should have reported the revenue it received from these customers on line 418 and therefore those revenues would not appear in the contribution base.⁶⁷

3. Customers Without Filer IDs

The Commission also must reject USAC's conclusion that GCB must contribute to the USF if a reseller did not maintain a current Filer ID. USAC found 55 customers that did not have Filer IDs and made the terse (and erroneous) conclusion that “Global Crossing should

⁶⁶ *Id.*

⁶⁷ *See, e.g.,* Final Audit Report at 14.

report *any resellers* without Filer IDs in Block 4.”⁶⁸ USAC can only reach this conclusion by ignoring both the documentation that GCB provided showing that these customers, as a factual matter, were carriers. Moreover, the Commission’s has commenced numerous enforcement proceedings against carriers that failed to file Filer IDs;⁶⁹ therefore, the lack of a Filer ID in no way signifies that the customer at issue is not a reseller carrier. GCB acknowledged that it must treat revenue from entities that were not carriers and that did not have Filer IDs as end users.⁷⁰

USAC does not dispute GCB’s conclusion that these customers were carriers and therefore, were required to contribute. USAC relies on its unsupported and inaccurate assertion that GCB could not reasonably have expected these entities to contribute to the USF if they did not have Filer IDs. The 2005 Instructions listed Filer IDs as only one of several indicia that an underlying carrier could examine to determine the contribution status of its customers. The 2005 Instructions did not make Filer ID (and the accompanying website information) the *conclusive* sources of information. Yet, that is exactly the result of USAC’s proposed approach. If that is the approach that the Commission believes is appropriate, then it should promulgate a rule. Assuming *arguendo* USAC’s condition could be binding even if it were contained only in the Instructions, and not in an FCC rule or order, such a condition did not appear until the 2007 Instructions, such that it is irrelevant in this case. USAC may not retroactively impose this condition in the context of an audit of 2004 revenue.

⁶⁸ *Id.* at 9.

⁶⁹ *See supra* note 27.

⁷⁰ *See* Preliminary Audit Report, Spreadsheet (“All Other Carriers [sic] W/O Filer IDs”).

Conclusion

For the foregoing reasons, GCB respectfully requests that the Commission vacate in its entirety USAC's Audit Finding #1 and direct USAC to seek contributions from GCB's carrier customers.

Respectfully submitted,

Michael J. Shortley, III
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(585) 381-6781 (facsimile)
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June 22, 2007

CERTIFICATE OF SERVICE

I hereby certify that on this 22nd day of June, 2007, I served a copy of the foregoing Global Crossing Bandwidth, Inc. Request for Review of Decision of Universal Service Administrator on the following parties by hand delivery.

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, D.C. 20554

Jennifer McKee
Deputy Chief
Telecommunications Access Policy Division
Wireline Competition Bureau
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554
(via email and hand delivery)

Kevin J. Martin
Commissioner
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Michael J. Copps
Commissioner
Federal Communications Commission
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Tara Mahoney

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

My name is Michael J. Shortley, III and I am over eighteen years old. I am the Vice President & General Counsel of Global Crossing North America. My address is 1080 Pittsford-Victor Road, Pittsford, New York 14534. I am providing this Declaration in compliance with the requirements of section 1.16 of the Federal Communications Commission's (the "Commission") rules, 47 C.F.R. § 1.16.

Under penalty of perjury, I hereby declare that the following is true and correct to the best of my knowledge and belief:

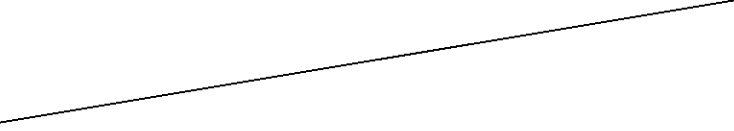
1. I have been actively involved in the Universal Service Administrative Company's audit of Global Crossing Bandwidth, Inc.'s ("GCB") 2004 revenues, as reported in the 2005 FCC Form 499A.
2. I have reviewed Global Crossing Bandwidth, Inc.'s ("GCG") Request for Review of Decision of Universal Service Administrator. I have attached documents that are relevant to and in support of the Request for Review.
3. The information and documentation included in the Request for Review are true and correct to the best of my knowledge, information and belief.

IN WITNESS WHEREOF, the above-mentioned corporation has caused this instrument to be executed on its June 22, 2007.

Global Crossing Bandwidth, Inc.

By: _____


Michael J. Shortley, III
Vice President & General Counsel





Universal Service Administrative Company

September 16, 2005

Ms. Teresa Reff
Global Crossing Bandwidth
1080 Pittsford Victor Road
Pittsford, New York 14534

Dear Ms. Teresa Reff:

Global Crossing Bandwidth, Filer ID 809586, has completed an FCC Form 499 - Telecommunications Reporting Worksheet on a quarterly and/or annual basis. Pursuant to 47 C.F.R § 54.707, the Universal Service Administrative Company (USAC), as the Administrator, has the authority to audit contributors and carriers reporting such data.

USAC's Internal Audit Division will perform audit procedures on the data that Global Crossing Bandwidth, Filer ID 809586, reported on FCC Form 499-A for 2005 (USAC reserves the right to expand the scope of the audit if necessary to prior filing years). This audit will be conducted by Caroline Ashe-Donnem and Elizabeth Chou in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The purpose of the audit is to determine the accuracy of revenues and other information reported on the FCC Form 499-A, which was used for purposes of calculating contributions to the universal service support mechanisms. In addition, we will audit the data reported to obtain an understanding of the process by which Global Crossing Bandwidth captures, summarizes and categorizes the financial data from the underlying books and records for the purpose of preparing the FCC Form 499-A.

In order to assist USAC in performing this work in an effective and efficient manner, the following data requests are required to be completed by Global Crossing Bandwidth and sent to USAC based on the **Project Timetable** (refer to **Exhibit F**):

- **Exhibit A: Form 499-A Questionnaire** – list of specific questions related to the Form 499-A reporting requirements;
- **Exhibit B: Data Collection Template** - detailed list of items requested from contributor;
- **Exhibit C: Contributor Acknowledgement Form** - contributor signed acknowledgement of receipt of instructions to be returned to USAC;
- **Exhibit D: Representation Letter** – contributor representation of the completeness and accuracy of the information provided to USAC;

- **Exhibit E: *Templates*** – provides format for documenting items requested in the *Data Collection Template*.

In November, we plan to conduct an on-site visit at the Global Crossing Bandwidth location where records are maintained and process owners supporting the FCC Form 499-A reporting are situated.

Throughout the audit process, we will provide you with updates regarding the status of our audit. We will also notify you of any exceptions and give you the opportunity to comment. At the conclusion of the audit, we will advise you of the audit results.

The time required to complete the audit will depend on the quality of the information we are auditing and the availability of the required staffing. Upon receiving the requested information, we would like to schedule a conference call to discuss the information.

Should you have any questions, please feel free to contact me at (202) 776-0200. Your cooperation is greatly appreciated in this matter.

Sincerely,



Wayne M. Scott
Vice President, Internal Audit Division

Cc: Mr. Michael J. Shortley III

EXHIBIT A: FORM 499-A Questionnaire

1. Does Global Crossing Bandwidth have multiple filer ID#s? If yes,
 - a. List all the filers ID#s and the corresponding entity names;
 - b. Indicate if Global Crossing Bandwidth maintains separate books and records for each filer ID#.
2. Has there been a change in the "Legal Name of Carrier" or Mergers/Acquisitions pertaining to the 2004 filing? If yes,
 - a. Provide the entity names and filer ID #s for each entity not included in the 2005 filer ID# 809586 being examined;
 - b. Provide the date that the change took place and was reported to USAC;
 - c. Has Global Crossing Bandwidth restated its 2004 financial statements? If yes, provide a copy of the restated financial statements and indicate the impact of the restatement on the Form 499-A by line item.
3. Has Global Crossing Bandwidth submitted a revised Form 499-A for 2005? If yes, provide a copy of the revised Form 499-A for 2005 and reasons for revision.
4. Did Global Crossing Bandwidth file consolidated Forms 499-A and 499Q? If yes,
 - a. List each entity included in the consolidation.
 - b. Did Global Crossing Bandwidth file a statement certifying that it met all of the conditions stipulated in instructions to the FCC Form 499-A for filing consolidated Forms? Please provide a copy.
5. Does Global Crossing Bandwidth maintain its accounts and records in accordance with the FCC ARMIS Uniform Systems of Accounts ("USOA")?
6. Please provide a copy of the company's financial statements. Does Global Crossing Bandwidth prepare consolidated financials? If yes,
 - a. Provide each entity's 2004 trial balance included in the consolidation.
7. Please indicate name and title of officer that signed the Forms 499-A filed for 2005 (An officer is defined as a person who occupies a position specified in the corporate by laws and would typically be president, vice president for operations, comptroller, treasurer or comparable position.)
8. What is the estimated percentage used to determine uncollectibles for carrier's carrier revenues, contribution base revenues, and other revenues (non-telecommunication services)? How is this percentage determined?

- a. Do you maintain separate records for each category? If so, please describe in detail.
 - b. How do you allocate uncollectibles among local, interstate, and international revenues?
9. Did Global Crossing Bandwidth make any out-of-period adjustments to the revenue data? If so, please describe in detail.
10. If Global Crossing Bandwidth reports reseller revenues in Block 3 of Form 499-A, provide the following:
 - a. Documented procedures to ensure that the Company only reports revenues from entities that reasonably would be expected to contribute to the universal service fund,
 - b. Provide the information requested in item #9 of the Data Collection Template.
11. Is Global Crossing Bandwidth a NECA pool company? If yes,
 - a. Is Global Crossing Bandwidth reporting the actual gross billed revenues reported to the NECA pool and not settlement revenues received from the pool? Where are the settlement revenues recorded in the General Ledger?
12. For reporting of interstate and international revenues, does Global Crossing Bandwidth use actual or good faith estimates in determining the percentage breakdown? Complete item #11 of Data Collection Template.
13. Is Global Crossing Bandwidth a wireless telecommunications provider? If yes,
 - a. For Form 499-A lines 309, 409, 410, does Global Crossing Bandwidth report interstate revenues using the safe harbor percentages or the numbers based on actuals? Do all affiliates make the same election?
 - b. Please complete item #13 of the Data Collection Template.
14. Does Global Crossing Bandwidth report revenue generated from private or WATS? If yes,
 - a. How did Global Crossing Bandwidth determine the jurisdictional assignment of private of WATS lines owned in 2004?
15. Does Global Crossing Bandwidth exclude taxes and any surcharges from revenues reported on Form 499-A?
16. Does Global Crossing Bandwidth report revenues from subscriber line charges (SLC) and Federal presubscribed interexchange carrier revenues (PICCs) levied on end-users? If yes, complete item #14 of the Data Collection Template.

17. Does Global Crossing Bandwidth bill customers in order to recover contributions to the universal service support mechanisms?
 - a. If yes, how much was billed in 2004 and where was it reported on Form 499-A?
 - b. What method do you use to recover the universal service contribution? By a line item on the bill or through your rates? If by a line item, is it a flat rate or percentage-base charge?
 - c. How do you ensure that you are not collecting more than the interstate portion of the customer's bill times the applicable contribution factor?
18. If Global Crossing Bandwidth believes it is exempt from contributing to the Universal Service Fund, provide an explanation describing why it believes it is exempt.
 - a. If Global Crossing Bandwidth is a reseller and it believes it is *de minimis*, did it notify its underlying carriers that it is not contributing directly to universal service? Please provide appropriate documentation.
19. If Global Crossing Bandwidth offers telecommunication services and Customer Premises Equipment (CPE)/enhanced services as a bundled package, provide its methodology in allocating revenues.
20. Does Global Crossing Bandwidth report revenue based on a billing system or the G/L?
 - a. If Global Crossing Bandwidth uses a billing system, provide system generated reports that support reported revenue amounts and reconcile the total revenue reported per the billing system to the total revenue per the G/L.
 - b. If the G/L is used, provide a system generated G/L report for revenue accounts.
21. Provide a copy of the Global Crossing Bandwidth's 2004 trial balance.
22. If Global Crossing Bandwidth generates revenues from payphones (reported in Line 407), does it pay commission payments to premise owners? If yes,
 - a. Where is this payment booked on the carrier's financials or general ledger?

EXHIBIT B: Data Collection Template

<u>ITEM #</u>	<u>REQUESTED INFORMATION</u>	<u>TEMPLATE PROVIDED</u>	<u>ITEM COMPLETED</u>
1.	Copy of Form 499-A for calendar year 2004 (filed April 1, 2005)		
2.	If Global Crossing Bandwidth submitted a revised Form 499-A for 2005, provide a copy of the revised Form 499-A, as applicable.		
3.	Procedural documentation (by way of memorandum and/or flowcharts) of the process by which the Form 499-A is populated, reviewed and approved.		
4.	Detailed system generated G/L reports for 2004.		
5.	Using Template A: For 2005 - Map each of the Form 499-A line items to the G/L revenue accounts. This detail should include G/L account number, G/L account description and amount. Explain a) any Form 499-A line items that do not agree to the G/L account balances and b) any revenues in the G/L that are not recorded on the Form 499-A.	Template A	
6.	Reconciliation of total revenues as reported on Form 499-A line 419 column (a) to the Global Crossing Bandwidth's 2004 financial statements. a. Provide a copy of Global Crossing Bandwidth's financial statements. b. Provide explanations and support for any reconciling items.	Template B	
8.	Provide a detailed list of Global Crossing Bandwidth's product and service offerings and map to the G/L accounts to which the related billings are recorded.	Template C	

9.	<p>Reseller Revenues –reported in Block 3. If you answered ‘Yes’ to question #10 of the 499-A Questionnaire, please provide the following:</p> <ul style="list-style-type: none"> a. List of companies considered to be resellers. Include the amount of revenue earned from each reseller for both applicable years. b. The resellers Filer ID#, legal name, address, name and telephone # of contact person. c. Verification that reseller resells the filer’s services and that the reseller contributes directly to the federal universal service fund. 		
10.	Provide a list and description of non-telecommunications revenues included on Line 418 Column (a) with a mapping to the corresponding G/L accounts. Explain any differences.	Template D	
11.	<p>Breakout of Interstate and International Revenues – Columns (d) (e):</p> <ul style="list-style-type: none"> a. If Global Crossing Bandwidth uses good faith estimates in determining the breakdown of interstate and international revenues for reporting in columns (d) & (e), provide information supporting their determination of the good faith estimates (including for uncollectibles in Line 421 and 422). Sufficient supporting documentation includes, but is not limited to, traffic studies or minutes of use studies. b. If actuals are used, provide mapping to G/L accounts using Template A. 		
12.	If Global Crossing Bandwidth is a common carrier that provides international telecommunications services, agree the revenues identified as international on Line 419 (e) to the U.S. billed revenues that was reported on July 31 of each year pursuant to 47C.F.R. §43.61.		

	<p>a. Provide a copy of the report filed July 31 of each year pursuant to 47C.F.R. §43.61. .</p> <p>b. Reconcile international revenue amounts reported and explain any differences.</p>		
13.	<p>If Global Crossing Bandwidth is a wireless telecommunications service provider:</p> <p>a. Provide a breakdown of the different revenues reported on Form 499-A lines 309, 409, and 410.</p> <p>b. Indicate what method was used to calculate the interstate and international revenues for each revenue category reported on these lines (actuals or safe-harbor percentage).</p>		
14.	<p>If Global Crossing Bandwidth reports revenues from subscriber line charges (SLC) and Federal presubscribed interexchange carrier revenues (PICCs) levied on end-users reported, provide the following:</p> <p>a. Line item on Form 499A where this revenue is reported.</p> <p>b. Amount reported in column (a) – of each of the line items specified in a.</p> <p>c. Portion/percentage reported as interstate revenues – column (d)?</p>		

EXHIBIT C: Contributor Acknowledgement Form

1. We acknowledge receipt of the USAC 2005 audit instructions for Global Crossing Bandwidth FCC Form 499-A filed on April 1, 2005.
2. We confirm that we will be completing the Contributor Questionnaire and providing the items requested per the Data Collection Template in accordance with those instructions.
3. We confirm that we expect to be able to meet the timetable for delivering the requested information in accordance with the Project Timetable.

Signed By:

Contributor Name

Authorized Signer

Title

Contact information

EXHIBIT D: Contributor Representation Letter

(Contributor Letterhead)

DATE

Universal Service Administrative Company
2000 L Street, N.W. Suite 200
Washington, D.C. 20036

This representation letter is provided in connection with Universal Service Administrative Company ("USAC") engagement to perform an audit, to assist in determining the accuracy and adequacy of reseller's revenues and other information, reported on Global Crossing Bandwidth ("Contributor" or "the Company") Federal Communications Commission ("FCC") Form 499-A for 2005, which is used for purposes of calculating contributions to the universal service support mechanisms. With respect to the information provided to USAC for these purposes, we make, to the best of our knowledge and belief as of the date of this letter, the following representations:

1. The Company's management is responsible for the completeness and accuracy of the information provided to USAC.
2. All records relevant to the accuracy of revenues and other information reported on The Company's FCC Form 499-A for 2005 was made available to USAC.
3. The Company's management is responsible for establishing and maintaining effective internal controls over the reporting of revenues on FCC Form 499-A.
4. The Company's management has disclosed to USAC all known noncompliance with the accuracy of revenues and other information, reported on The Company's FCC Form 499-A for 2005, including those identified through the date of this letter.
5. The Company's management has disclosed any communications from regulatory agencies, internal auditors, and other practitioners concerning possible noncompliance with the accuracy of revenues and other information, reported on The Company's FCC Form 499-A for 2005, including communications received through the date of this letter.

Name of Contributor's Executive Officer, Title

Date

EXHIBIT F: Project Timetable

<u>Activity</u>	<u>Due Date</u>
Mailing of Instruction Letter/Reporting Package	September 16, 2005
Return of signed Acknowledgment Form	September 23, 2005
Return of completed Contributor Form 499-A Questionnaire	October 3, 2005
Return of items requested per the Data Collection Template	October 3, 2005
Return of signed Representation Letter	End of Fieldwork
Site visits, if applicable	Early November
Follow up questions	Mid-November
Reporting of results and findings	TBD

RECONCILIATION of Form 499-A to General Ledger						
Column A Amount	Contributor G/L Account #	Contributor G/L Account Description	Contributor G/L Amount	Difference	Explanation	
499 ID (from Line 101)						
Name of reporting entity (from Line 102)						
thly service, local calling, connection charges, al features, and other local exchange service						
ing subscriber line and PICC charges to IXC's						
minute charges for originating or terminating						
private line & special access						
phone compensation from toll carriers						
local telecommunications service revenues						
reversal service support revenues received from						
ral or state sources						
thly, activation, and message charges except toll						
ator and toll calls with alternative billing						
gements (credit card, collect, international call- etc.)						
ary long distance (direct-dialed MTS, customer ee 800/888 service, "10-10" calls, associated						
thly account maintenance, PICC pass-through, other switched services not reported above)						
distance private line services						
lite services						
her long distance services						
499 ID (from Line 101)						
name of reporting entity (from Line 102)						
arges or other amounts on bills identified as						
erferring State or Federal universal service						
butions						
thly service, local calling, connection charges, al features, and other local exchange service						
ies except for federally tariffed subscriber line						
es and PICC charges						
charges levied by a local exchange carrier on a C customer and Tariffed subscriber line						
es						
private line and special access service						
phone coin revenues						
local telecommunications service revenues						
thly and activation charges						
age charges including roaming, but excluding						
arges						
aid calling card (including card sales to						
immers and non-carrier distributors) reported at						
value of cards						
ational calls that both originate and terminate I						
n points						

	Column A Amount	Contributor G/L Account #	Contributor G/L Account Description	Contributor G/L Amount	Difference	Explanation
413			Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412			
414			Ordinary long distance (direct-dialed MTS, customer toll-free 800/888 service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)			
415			Long distance private line services			
416			Satellite services			
417			All other long distance services			
418			Enhanced services, inside wiring maintenance, billing and collection, customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, and non-telecommunications service revenues (see instructions)			
419			Gross billed revenues from all sources (inc. reseller & non-telecom.) (Lines 303 through 314 plus Lines 403 through 418)			
420			Universal service contribution bases (Lines 403 through 411 & Lines 413 through 417)			
421			Uncollectible revenue/bad debt expenses associated with Line 419			
422			Uncollectible revenue/bad debt expenses associated with Line 420			
N/A			Revenues not listed on the Form 499-A		N/A	

TEMPLATE B:

Contributor Reconciliation of Revenues per Form 499-A line 419 column (a) to Audited Financial Statements

	<u>YEAR</u>	<u>YEAR</u>
Total Revenues Reported on Form 499A - Line 419 (a):	\$ -	\$ -
Reconciling Items:		
Revenues for other Filer ID#s:		
Filer ID #:		
Entity Name:		
* Revenues reported on other Filer ID# Form 499A		
Allowances for uncollectibles		
Discounts		
Out of period adjustments		
Other:		
Explain and provide support	_____	_____
Total Revenues Reported on Audited Financial Statements:	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

* Provide a copy of the other Filer ID#s Form 499-A and agree amount reported above to Line 419A for that Filer ID#.